

**325.270 Examination for certified public accountant -- Fees -- Reciprocity --
Cancellation of examination scores for failure to apply for license.**

- (1) Examinations provided for in this chapter shall be authorized by the board.
- (2) The board may by administrative regulation adopt standards and fees governing the application and all examination policies and procedures.
- (3) The board may accept examination results from other states if:
 - (a) It is established that the examination is the same or substantially similar to the one adopted by the board; and
 - (b) The candidate has met the prerequisite examination requirements of this chapter.
- (4) An examination candidate who passes all sections of the examination shall apply for a license within five (5) years from the date the candidate successfully completed the examination. Failure to apply for a license prior to the expiration of the five (5) year period shall result in cancellation of the examination scores.

Effective: June 24, 2015

History: Amended 2015 Ky. Acts ch. 107, sec. 3, effective June 24, 2015. -- Amended 2010 Ky. Acts ch. 163, sec. 2, effective July 15, 2010. -- Amended 2002 Ky. Acts ch. 62, sec. 2, effective July 15, 2002. -- Amended 1990 Ky. Acts ch. 285, sec. 3, effective July 13, 1990. -- Amended 1984 Ky. Acts ch. 117, sec. 7, effective July 13, 1984. -- Amended 1976 Ky. Acts ch. 116, sec. 5. -- Amended 1968 Ky. Acts ch. 143, sec. 6. -- Amended 1960 Ky. Acts ch. 224, sec. 1. -- Created 1946 Ky. Acts ch. 210, sec. 3(5).